

Proviso.
Restriction.

respect to such product so delivered: *Provided, however,* That no tax shall be refunded or credited under this section, unless the person claiming the refund or credit establishes, in accordance with regulations prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury (1) that he has not included the tax in the price of the product so delivered or collected the amount of the tax from the said organization, or (2) that he has repaid, or has agreed in writing to repay, the amount of the tax to the said organization. No refund shall be allowed under this section unless claim therefor is filed within six months after delivery of the products to the organization for charitable distribution, or use. The word 'State' as used in this section shall include a State and any political subdivision thereof."

Time limitation.
"State," defined.

Approved, June 16, 1934.

[CHAPTER 552.]

AN ACT

June 16, 1934.

[H. R. 8525.]

[Public, No. 368.]

To amend the District of Columbia Alcoholic Beverage Control Act to permit the issuance of retailers' licenses of class B in residential districts.

District of Columbia
Alcoholic Beverage
Control Act, amended.
Ante, p. 329.

Restriction on issuing
retailer's licenses in
residential-use district
modified.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first paragraph of section 15 of the District of Columbia Alcoholic Beverage Control Act is amended to read as follows:

"SEC. 15. No retailer's licenses except of classes B or E shall be issued for any business conducted in a residential-use district as defined in the zoning regulations and shown in the official atlases of the Zoning Commission, except for a restaurant or tavern conducted in a hotel, apartment house, or club, and then only when the entrance to such restaurant or tavern is entirely inside of the hotel, apartment house, or club and no sign or display is visible from the outside of the building."

Approved, June 16, 1934.

[CHAPTER 553.]

AN ACT

June 16, 1934.

[H. R. 9002.]

[Public, No. 369.]

To provide relief to Government contractors whose costs of performance were increased as a result of compliance with the Act approved June 16, 1933, and for other purposes.

Relief of Govern-
ment contractors oper-
ating under Code.
Comptroller General
to adjust claims of,
for increased costs of per-
formance.

Ante, p. 212.

Contract performed
by surety.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Comptroller General of the United States be, and he is hereby, authorized and directed to adjust and settle on a fair and equitable basis claims of persons who entered into a contract or contracts with the United States prior to August 10, 1933, including subcontractors and materialmen performing work or furnishing material or necessary fuel direct to the contractor under such contracts, for additional costs incurred by reason of compliance on and after August 10, 1933, with a code or codes of fair competition approved by the President under section 3 of the Act approved June 16, 1933, known as the "National Industrial Recovery Act", or by reason of compliance with an agreement with the President executed under section 4 (a) of said Act in the performance after August 10, 1933, of the contract or any part thereof. In the event that such contract was performed wholly or in part by a surety on the bond of the contractor, the claim may be presented by and settlement made with such surety, but such surety shall have no greater rights than would have accrued to the

contractor had such contractor completed the contract. Any contractor, subcontractor, or completing surety desiring an adjustment and settlement with respect to any such contract under this Act for increased costs incurred after August 10, 1933, by reason of compliance with the codes or reemployment agreements shall file with the department or administrative establishment concerned a verified claim itemizing such additional costs, and any subcontractor on any such contract may file his claim directly with the head of the department or independent establishment concerned or through the contractor. After the claim has been examined by the head of the department or independent establishment concerned, or such person or persons as he shall designate, the claim shall be transmitted to the Comptroller General of the United States, accompanied with an administrative finding of fact and recommendation with respect to the claim.

Filing, examining claims.

Reference, with finding, to Comptroller General.

SEC. 2. In no event shall any allowance exceed the amount by which the cost of performance of such part of the contract as was performed subsequently to August 10, 1933, was directly increased by reason of compliance with a code or codes of fair competition, or with an agreement with the President, as aforesaid.

Allowance not to exceed outlay.

SEC. 3. In no event shall any allowance be made which would result in a profit to the claimant exceeding 7 per centum on the cost of performance of the contract in respect of which the claim is made. The head of the department or establishment concerned, subject to the approval of the Comptroller General, shall have the authority, from time to time, to determine the actual cost and profit thereon.

Profit to claimant limited.

Determining cost and profit.

SEC. 4. No claim hereunder shall be considered or allowed unless presented within six months from the date of approval of this Act or, at the option of the claimant, within six months after the completion of the contract, except in the discretion of the Comptroller General for good cause shown by the claimant.

Time limitation.

SEC. 5. Appropriations for the purpose of paying claims allowed hereunder and the expenses of determining the claims are hereby authorized.

Appropriations authorized.

SEC. 6. In all proceedings under this Act witnesses may be compelled to attend, appear, and testify and produce books, papers, and letters, or other documents; and the claim that any such testimony or evidence may tend to incriminate the person giving the same shall not excuse such witness from testifying, but such evidence or testimony shall not be used against such person in the trial of any criminal proceeding. Nothing in this Act shall in any way relieve or excuse any officer of the United States or any claimant from prosecution under any statute of the United States for any fraud or criminal conduct.

Attendance of witnesses, etc.

Evidence.

Prosecutions.

Approved, June 16, 1934.

[CHAPTER 554.]

AN ACT

Providing for the issuance of patents upon certain conditions to lands and accretions thereto determined to be within the State of New Mexico in accordance with the decree of the Supreme Court of the United States entered April 9, 1928.

June 16, 1934.

[H. R. 5369.]

[Public, No. 370.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is authorized and directed to issue patents for the public lands determined to be within the State of New Mexico in accordance with the decree of the Supreme Court of the United

Public lands.
Issue of patents for certain, in New Mexico.